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Via ECF

Hon. Lorna G. Schofield
Thurgood Marshall
United States Courthouse
40 Foley Square
New York, NY 10007

Re.: *Coöperatieve Rabobank U.A., New York Branch et al. v. Crowe LLP*, 1:20-cv-01556-LGS

Dear Judge Schofield:

This firm represents the plaintiffs in the referenced action. I am writing to call two outstanding jurisdictional issues to the Court's attention.

The first question is whether the case should be referred to the bankruptcy court under the Standing Order of Reference, 12 Misc. 00032 (M-431). The reason is that this case relates to a pending bankruptcy action in the S.D.N.Y.: *In re Miami Metals*, Case No. 18-13359(SHL).¹

The second question, for this Court or the bankruptcy court, is whether abstention applies. The case originated in state court in Florida, was removed by defendant to the Southern District of Florida, and was then transferred by the Florida court to the S.D.N.Y. pursuant to 28 U.S.C. § 1404(a). Before transfer, plaintiffs had moved for mandatory and permissive abstention under 28 U.S.C. § 1334(c)(2). The Florida court did not decide plaintiffs' motion, reasoning that this Court is better positioned to assess the abstention factors.

Respectfully yours,

/s/Andrew T. Solomon

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¹Note also that one appeal is pending related to the bankruptcy action, *In Re: Miami Metals, Inc.*, 1:19-cv-06610-KPF.